



AUDIT: SOUTH IOWA AREA CRIME COMMISSION SPECIAL INVESTIGATION

Audit for April 1, 2015, through March 31, 2016. State Auditor Mary Mosiman recently released a special investigation audit of the South Iowa Area Crime Commission (SIACC). The investigation was requested because of concerns regarding certain purchases made with a SIACC credit card issued to the former Executive Director, Matt Murphy. Mr. Murphy has resigned from his position and reimbursed the SIACC \$4,900 for outstanding personal purchases at the time of his resignation.

Findings. An estimated total of \$13,300 of improper and unsupported credit card charges, interest, and late fees was identified. The improper charges included purchases made at convenience stores, retail vendors, and grocery stores. There was no supporting documentation available for the purchases made at retail vendors, and it could not be determined if the purchases were related to SIACC operations.

Recommendations. Recommendations detailed in the audit included:

- The bookkeeper's duties of receiving, recording, reconciling collections, and preparing deposits of receipts, as well as preparing, recording, and reconciling disbursements, should be segregated. It was also recommended that board members review financial records and reconciliations and examine supporting documentation for accounting records on a periodic basis.
- Monthly bank reconciliations performed by the SIACC bookkeeper should be prepared or reviewed by an employee independent of other financial duties.
- The Board should implement procedures requiring all purchases made with SIACC credit cards be properly documented and require employees not submitting appropriate documentation to be responsible for the related costs.
- The Board should prohibit the personal use of SIACC credit cards.
- The Board should implement procedures ensuring compliance with requirements established by the Internal Revenue Service regarding the reporting of taxable meals.

More Information. The full audit report can be found on the Auditor of State's website [here](#).

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